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Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

In re:

USA Commercial Mortgage Company,

Debtor

Case No. BK-S-06-10725-LBR

CHAPTER 11

**Declaration of Edward M. Burr in  
Support of Motion to Authorize Third  
Interim Distribution to Unsecured  
Creditors**

**Date: December 19, 2012**

**Time: 2:00 p.m.**

**Estimated Length of Hearing: 10 minutes**

I Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra").

2. I submit this declaration in support of the Motion to Authorize Third Interim Distribution to Unsecured Creditors (the "Motion") filed by the USACM Liquidating Trust ("USACM Trust"), as successor to USA Commercial Mortgage Company ("USACM").

3. Sierra previously served as financial adviser to the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company ("Committee").

4. I assisted the Committee in analyzing facts concerning these jointly administered bankruptcy cases, including scheduled liabilities and proofs of claim. The Committee ceased to exist on March 12, 2007, the Effective Date of the Debtors' Third



1 Amended Joint Chapter 11 Plan of Reorganization ("Plan"), and I am now assisting the  
2 USACM Trust created under the Plan.

3 5. I have reviewed the Motion in the form filed with the Court and **Exhibit A**  
4 to the Motion. Sierra Consulting prepared **Exhibit A** at the request of the USACM Trust.  
5 **Exhibit A** identifies all claims that were scheduled and/or asserted by proof of claim.  
6 Scheduled claims that were also the subject of an allowed proof of claim are not included  
7 in **Exhibit A** in order to avoid the claim being double counted. For each claim **Exhibit A**  
8 provides the claimant's name, the claim amount, the allowed amount and the disallowed  
9 amount.

10 I make this declaration under penalty of perjury of the laws of the United States of  
11 America on November 14, 2012.

12 By   
13 Edward M. Burr  
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